

ARIZONA FORM
841

ARIZONA DEPARTMENT OF REVENUE
TOBACCO TAX SECTION

1600 W Monroe
Phoenix AZ 85007

LUXURY TAX

**CIGARETTE DISTRIBUTOR'S REPORT OF CIGARETTES RECEIVED IN PACKAGES OF OTHER
THAN PACKAGES OF 20 OR 25 CIGARETTES.**

For the Month of _____ 19 _____

This return must be filed with the Department of Revenue not later than the 20th day of the 1st month following the month for which this return is made.

Licensed Distributor-Name			Tobacco License No		Taxpayer ID (EIN or SSN)	
Address- Mailing			Address-Business Location			
City	State	ZIP Code	City	State	ZIP Code	

READ INSTRUCTIONS ON REVERSE

1. CIGARETTES RECEIVED:

- a. Number of packages of 10 cigarettes per pack = _____ x 10 = (a) _____
- b. Number of packages of 12 cigarettes per pack = _____ x 12 = (b) _____
- c. Number of packages of 16 cigarettes per pack = _____ x 16 = (c) _____
- d. Number of packages of _____ cigarettes per pack = _____ x _____ = (d) _____
- e. Number of packages of _____ cigarettes per pack = _____ x _____ = (e) _____
- f. Number of packages of _____ cigarettes per pack = _____ x _____ = (f) _____

A. Total cigarettes received

A. _____

2. NON-TAXABLE CIGARETTES

- g. Cigarettes sold tax free to Indian reservations - Schedule A (g) _____
- h. Cigarettes sold under § 42-1241 to Indian reservations - Schedule B (h) _____

TAX COMPUTATION

4. a _____ taxable cigarettes @ \$0.029 per cigarette = **Tax Due: \$** _____

b _____ taxable cigarettes @ \$0.02 per cigarette = **Tax Due: \$** _____

Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

I have read this claim and any attachments with it. Under penalties of perjury, I declare that to the best of my knowledge and belief, they are correct and

Preparer's Signature _____

Licensee Authorized Agent's Signature _____

Preparer's TIN _____

Title _____

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SCHEDULE A

Tax free sales of cigarettes in packages of other than 20 or 25 cigarettes during the month

Sold To:

Registration	Name	Reservation	Date Shipped	Invoice		Number of Cigarettes
				Date	Number	
Total this sheet						
Total all sheets						
Total this month. Enter here and on line 2 g. , page 1						

SCHEDULE B

§ 42-1241 sales of cigarettes in packages of other than 20 or 25 cigarettes during the month

(Sales on the reservations for which the \$.02 per cigarette was collected)

Sold To:

Registration	Name	Reservation	Date Shipped	Invoice		Number of Cigarettes
				Date	Number	
Total this sheet						
Total all sheets						
Total this month. Enter here and on line 2 h. , page 1						

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SCHEDULE C

Sale of cigarettes in packages of other than 20 or 25 cigarettes out-of-state during the month

Name of Purchaser	City	State	Date Shipped	Invoice		Number of Cigarettes
				Date	Number	
Total this sheet						
Total all sheets						
Total this month. Enter here and on line i. , page 1						

SCHEDULE D

Credit for unsaleable cigarettes in packages of other than 20 or 25 cigarettes returned to suppliers during the month

Return To	City	State	Date Shipped	Invoice		Number of Cigarettes
				Date	Number	
Total this sheet						
Total all sheets						
Total this month. Enter here and on line 2 j. , page 1						

GENERAL INSTRUCTIONS

You must file this return and pay the luxury tax if you are a distributor of cigarettes in packages of other than 20 or 25 cigarettes within the state of Arizona.

You must file this return monthly and pay the tax on or before the 20th day after the month the tax accrues.

Prepare this return for each month regardless of whether or not any tax is due. File the original with the Department of Revenue. Retain a copy of the return with all substantiating documentation for at least four years, subject to inspection by the Department.

You must provide your tobacco license number.

You must provide your taxpayer identification number on the form. A taxpayer identification number is either your federal employer identification number (EIN), or your social security number (SSN), if you are a sole proprietor, with no employees.

The Licensee or Authorized Agent must sign the form.

If you pay a preparer to complete this return, the preparer must sign the

Send payment with the return to the Arizona Department of Revenue. Include your taxpayer identification number on your check.

State law imposes a 10% penalty plus interest of the amount of tax due on each return if your payment is late. State law imposes a 5% penalty per month if you fail to file. The combined penalties, however, cannot exceed 25%.

SPECIFIC INSTRUCTIONS

Line 1a. Enter the number of packages of 10 cigarettes per pack and multiply by 10. Enter the actual number of cigarettes on line 1(a).

Line 1b. Enter the number of packages of 12 cigarettes per pack and multiply by 12. Enter the actual number of cigarettes on line 1(b).

Line 1c. Enter the number of packages of 16 cigarettes per pack and

Line 1d through f. Enter the number of packages of the different number of cigarettes per pack and multiply by that number. Enter the actual number of cigarettes on line 1(d) through 1(f).

Line 1A. Add lines 1(a) through 1(f). Enter the total cigarettes received.

Line 2g. On Schedule A, enter any tax free sales to your customers on the Indian reservation during the month. The sale must be in the ratios provided to you by the Department. Enter the totals from Schedule A on line 2(g), page 1. You may substitute a computer generated list for the actual schedule.

Line 2h. On Schedule B, enter any sales to your customers on the Indian reservation at the rate indicated in § 42-1241 during the month. The sale must be in the ratios provided to you by the Department. Enter the totals from Schedule B on line 2(h), page 1. You may substitute a computer generated list for the actual schedule.

Line 2i. On Schedule C, enter any sales made out of state during the month. Enter the totals from Schedule C on line 2(i), page 1. You may

Line 2j. On Schedule D, enter any product returned to suppliers during the month. Enter the totals from Schedule D on line 2(j), page 1. You may substitute a computer generated list for the actual schedule.

Line 2B. Add lines 2(g) through 2(j). Enter the total here.

Line 3. Subtract line 2B from 1A. Enter the total here.

Line 4a. Enter the number of taxable cigarettes from line 3 and multiply by the rate per cigarette of \$0.029. Enter the tax due.

Line 4b. Enter the number of cigarettes from line 2(h) and multiply by the rate per cigarette of \$0.02. Enter the tax due.

Line 5. Add lines 4a and 4b to arrive at the total taxable cigarettes and the total tax due.